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SUPPLEMENT TO
REPORT NO.

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Sanitized Copy Approved for Release 2011/09/14 : CIA-RDP80-00809A000600380260-1

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The assessment of the tax on houses presents no particular problem, since there are generally few rented houses in rural communities and the taxes on houses occupied by the proprietors should not vary. The house tax should be determined annually on rented rooms and houses only. In villages, the tax on houses not larger than two rooms should be assessed at a fixed rate if occupied by the proprietor.

The workers should be familiar with and have access to the tax regulations which the community councils will use in assessing taxes. Any changes in regulations shall be published in the Penzugyi Kozlony (Financial Gazette), which will be sent to the new community councils by the Ministry of Finance.

It is the duty of the community councils to see that taxes are collected when they are due. The community councils should also strictly observe class distinctions in the collection of taxes and treat workers in a manner entirely different from the manner in which they treat kulaks. In conformity with antikulak policies, taxes should be collected immediately from kulaks, trader-kulaks, and capitalists of other occupations. Only after this has been done, should attention be paid to the remaining delinquent small taxpayers.

The community councils are required to conform in all actions to the policies of the party and of the government. It would be a serious mistake to fail to strengthen the socialized sector of agriculture with the livestock, machinery, and other agricultural implements of the kulaks and, instead, to encourage "kulakization" of certain elements of the peasants.

In matters of taxation, the community council is in close contact with, and can advise, those subject to taxation.

The aims of the community council are to strengthen existing cooperatives and to promote the formation of new cooperatives through taxation. It is essential that the community councils have a thorough knowledge of tax regulations applicable to cooperatives and that they enforce them punctually. Appropriate taxation of producer cooperatives is of prime concern to their development. -- Lajos Polonyi Szues

CREATES CENTRAL TAX OFFICE -- Warsaw, Zycie Gospodarcze, 1 Dec 49

The newly created Central Tax Office will have the task of keeping the evidence of all tax assessments and of tax payments made by government and single account enterprises (the latter are enterprises which have only one account in the Hungarian National Bank).

The creation of the Central Tax Office is an important move since 60 percent of all tax revenues come from government enterprises. Furthermore, the procedure used by Municipal Tax Offices in handling tax operations was a long and complicated one. The new Central Tax Office will simplify and streamline these operations. In fact, in only 2 days it will take care of tax declarations sent in by individual enterprises and transmit them to the proper channels of the Hungarian National Bank. The bank will then credit the government account with the amount of taxes paid.

Thus, the Central Tax Office will have a precise picture of the financial situation of government enterprises and will be in a position to control the execution of production plans.

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